Washoe County School District
Purchasing Cardholder
Procedures Manual

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1.0 Purpose

The purpose of the Purchasing Card program is to establish an efficient, cost-effective method of purchasing and paying for small dollar transactions within the established usage limits. It is intended to replace restricted purchase orders and eliminate small dollar purchase orders.

2.0 Key Points

2.1 This manual provides the guidelines under which you may use your purchasing card. Please read it carefully. Your signature on the District Employee or Cardholder Agreement indicates that you understand the intent of the purchasing card and agree to adhere to the guidelines established for the purchasing card.

2.2 The School Principal or Site Administrator is responsible for all cards assigned to their Unit.

2.3 Only District employees assigned to that unit may use that Unit's card and only after signing a District Employee Agreement (Attachment 4).

2.4 Purchasing cards issued in the name of a school or department must be checked out on the Purchasing Card Log (Attachment 5) for each transaction. Photocopying the card for distribution among employees is prohibited. The School Principal, Site Administrator or a District employee, is directly responsible for each card at all times.

2.5 All paperwork will be forwarded to the accounting department for review. Paperwork will be returned to the site/department after review and will be retained at the Unit location for 5 years following the fiscal year of occurrence.

2.6 Each card has been assigned credit and transaction limits by the Business and Finance Office. Violation of established credit limits or purchasing guidelines may result in loss of cardholder privileges.

2.7 All budget allocations for purchasing card transactions and cardholder/manager approval must be completed online at https://payment2.works.com by the established monthly deadline.

2.8 When purchasing cards have been issued in the name of a school or department the School Principal or Site Administrator must delegate authority to designated employees, who will act as "cardholders" within the unit.

2.9 The School Principal or Site Administrator may delegate the supervisor/manager purchasing card transaction approval duties to another administrator within the unit.

3.0 Definitions

3.1 **Purchasing Card**: Visa card issued by Commerce Bank through the Chief Financial Officer - may be used to make the same types of purchases that have been made with the Restricted Purchase Order (RPO). See paragraphs 4.3 and 4.4 below for detailed information on authorized use and restricted use of the purchasing card.

3.2 **Purchasing Card Enrollment Form (Attachment 1)**: Form used by the School Principal or Department Administrator to request the issuance of a purchasing card. It provides all information needed to properly integrate the Unit into the Purchasing Card System. It is to be completed and

signed by the Cardholder and the School Principal or Site Administrator.

3.3 **Employee Cardholder Agreement (Attachment 2):** Form signed by an individual purchasing cardholder that acknowledges receipt of the purchasing card and the cardholder's responsibilities.

3.4 **Department Cardholder Agreement (Attachment 3):** Form signed by a school principal or department administrator that acknowledges receipt of the purchasing card issued in the school/department name that acknowledges the manager's receipt of the card and responsibilities.

3.5 **District Employee Agreement (Attachment 4)**: Form signed by any District employee assigned to a school or department with a purchasing card that allows the employee to use the department purchasing card and acknowledges the employee's responsibilities.

3.6 **Purchasing Log (Attachment 5)**: A detailed record, maintained and retained at the Unit, for each Purchasing Card assigned to an entity (not an individual). The log tracks the time and date the District employee checks the card out and back in, with supporting documentation of purchases attached. The log, supporting documentation and monthly statements are retained at the unit for five years.

3.7 **Monthly Report – My Memo Statement (Attachment 6)**: This report is printed from the Credit Card Issuer website (https://payment2.works.com) and summarizes activity by transaction date for each purchasing card assigned to the Unit and is used to reconcile card purchases. It is only produced for cards with activity during the previous month. The Monthly Report must be printed each month by the cardholder after the coding is completed. This report must be reviewed and signed by the cardholder and the unit's administrator, and forwarded to accounting on a monthly basis.

3.8 **Purchasing Card Dispute Form (Attachment 7)**: Form used to resolve disputes between purchasing card users and Merchants that cannot be resolved directly between the parties. This form is required for any and all billing errors, except sales tax. This form must be completed, signed and faxed to Accounting (348-0335) within 60 days of the transaction date. The Accounting Department will forward it to Commerce Bank.

3.9 **Merchant Category Code**: A code issued by a bank representative at the time the merchant signs up for Visa service. Each purchasing card is assigned to an MCC group that defines which classes of vendor merchants can or cannot be accessed by that purchasing card.

3.10 **Administrator**: An administrator is responsible for overseeing the purchasing card program in their unit, ensuring that all purchases made with the purchasing card are for District instructional or work related use and the receipts for each transaction are accounted for. Additionally, the administrator determines the appropriate budget coding for each transaction posted on all assigned purchasing cards. The administrator must approve all purchasing card transactions after the cardholder has approved them. Training is mandatory for all purchasing card administrators.

3.11 **Cardholder**:

3.11.1 An individual to whom a purchasing card has been issued.

3.11.2 The person in a department or school who is responsible for maintaining the purchasing card log, filing all receipts and coding the budget allocations online for all assigned purchasing cards. The cardholder must make sure that all transactions for which they are responsible are approved online by the established monthly deadline. Training is

mandatory for all purchasing card cardholders.

3.12 **Purchasing Card Program Administrator:** A member of the Accounting Department who is responsible for the coordination and administration of the Washoe County School District Purchasing Card Program.

Contact the Purchasing Card Program Administrator at 348-0309

- To apply for a Purchasing card.
- To replace damaged cards.
- To report a lost or stolen card.
- For questions about procedures and policies.
- For account inquiries.
- For purchasing card declines.
- For problems and/or question with Works.

Contact Commerce Bank at 1-800-892-7104, option 1

- To report a lost or stolen card (in addition to contacting the Accounting Department).
- For card inquiries after regular business hours.

4.0 Program Procedures

4.1 Introduction

This program has been established to provide rapid turnaround of low-dollar purchases and to reduce paperwork and handling costs. Using the purchasing card dramatically shortens the payment cycle from the traditional RPO and PO processes. Purchasing cardholders may initiate transactions in person or by Internet, mail or telephone. Within the limits of this procedure, they may receive goods and have their budget updated within a much shorter period of time.

4.2 Requesting a Purchasing Card

4.2.1 Purchasing Cards will be issued to Individuals, School Principals and Site Administrators by the Purchasing Card Program Administrator based on the purchasing activity of that unit.

4.2.2 Each cardholder will be issued a copy of this procedure. Cardholders will be required to complete and sign the Purchasing Card Enrollment Form (Attachment 1) and a District Employee Agreement (Attachment 4). The completed and signed Purchasing Card Enrollment Form is sent to the Accounting Department. The District Employee Agreement is retained at the site location.

4.2.3 The Purchasing Card Program Administrator will receive the purchasing card from Commerce Bank and will notify the cardholder when the card is available for pickup. The cardholder must pick the card up and sign the Cardholder Agreement form acknowledging its receipt. Cards not picked-up within 60 days of the date of issue will be closed. A new enrollment form will be required to obtain a new card.

4.2.4 Commerce Bank will automatically close purchasing cards that are inactive for 1 year.

4.2.5 The Purchasing Card Program Administrator will maintain all records of purchasing card requests, limits, School Principal or Site Administrator transfers and lost/stolen/destroyed

card information.

4.3 Authorized Purchasing Card Use

4.3.1 A department purchasing card is issued in the school/department name and is signed for by the School Principal or Site Administrator. Only District employees assigned to that site who have a signed District Employee Agreement on file at that site are authorized to use the card. The School Principal or Site Administrator is ultimately responsible for all use of the cards assigned to their unit.

4.3.2 Use of the Purchasing Card will be limited to the following conditions:

a) The total value of a transaction will not exceed the authorized amount unless approved by the Chief Financial Officer for specialized purposes such as travel expenses, or for emergency purchases by the Purchasing Department. **Any attempt to circumvent the limitation will cause revocation of the authorization to use the Purchasing Card. Such circumvention includes, but is not limited to: initiating multiple transactions to cover purchases in excess of the transaction limit or dating transactions to cover purchases in excess of the transaction limit.**

b) The purchasing card may only be used for instructional or work-related goods with budget appropriations within the Cardholder's jurisdiction.

c) All items purchased "over the counter" must be immediately available at the time of the purchasing card use. Backordering of merchandise is prohibited.

d) A signed Request for Leave form should be completed before using the purchasing card for any travel related purchases. A copy should be attached to the receipts and placed in the Purchasing Log envelope.

e) The purchasing card may be used in person or via mail, telephone, fax or secure Internet website.

4.4 Unauthorized Purchasing Card Use

4.4.1 The purchasing card will not be used for the following:

a) Personal purchases - Disciplinary action may be taken against any employee that makes personal or unauthorized purchases. In addition, the employee will be required to reimburse the District for all such purchases.

b) A single purchase that exceeds the authorized transaction amount.

c) Cash advances.

d) Major equipment – equipment required to be accounted for and tracked in the District Inventory. This includes all items $250 or above that requires a District asset tag.

e) Orders without physical possession of the purchasing card.

f) Services requiring an IRS form 1099 or an Independent Contractor Agreement.

g) Purchase of food and/or beverages except for use in home economics classes, for a special education program, or with prior, written approval of the Chief Financial Officer.

h) Construction services of any kind.

i) Items stocked in the District warehouse.

j) Purchase of gift cards.

4.4.2 Reasons for Revoking Purchasing Card Privileges

a) Use of the card for purposes listed in paragraph 4.4.1.

b) Orders placed without physical possession of the purchasing card.

c) Splitting transactions to circumvent the transaction limit.

d) Three or more reports of lost or stolen card.

e) Not maintaining the Purchasing Card Log.

f) No online cardholder approval.

On the first missed deadline a warning is sent to the Cardholder's Supervisor and the Purchasing Card Program Administrator.

On the second missed deadline the purchasing card privileges will be revoked.

g) No online administrator approval.

On the first missed deadline a warning is sent to the Unit Administrator's Supervisor.

On the second missed deadline a warning is sent to the Unit Administrator's Supervisor and the Purchasing Card Program Administrator.

On the third missed deadline the purchasing card will be suspended.

4.4.3 Reinstating Revoked Card

Purchasing cards that are revoked will only be reinstated upon written approval from the Chief Financial Officer and the Area Superintendent.

4.4.4 Personal Purchases

An employee who makes personal or unauthorized purchases or carelessly uses the purchasing card will be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the Bank in connection with the misuse. The Employee may also be subject to disciplinary action up to and including termination. All transactions are subject to review by Internal Audit for a period of five years.

4.4.5 Accounting Audits

The Accounting Department will periodically review transactions to determine if there has been any unauthorized use of a purchasing card. The Accounting Department will request additional information if any transactions or attempted use appear unauthorized. If additional information is requested, please send copies of all invoices within 5 working days to avoid any disruption of the use of the Purchasing Card.

The Accounting Department will conduct periodic desk audits to ensure that the schools/departments are complying with the established purchasing card policies and procedures.

4.5 Minimum Requirements For Making a Purchase

4.5.1 In addition to the requirements listed below, units may establish additional requirements for the use of the purchasing cards assigned to their unit.

4.5.2 Procurement procedures permit a purchase of goods if their value is less than the purchasing card transaction limit (see 4.3.2.a). It is the card user's responsibility to seek competitive prices within the parameters of quality and delivery. Where possible, the Purchasing Department will establish pricing agreements and identify preferred suppliers.

4.5.3 Once a designated merchant agrees to accept the Visa card, confirms that the goods are available, meets the specifications and delivery requirements, etc., District employees using a department purchasing card will take the following steps:

a) Ensure a completed and signed District Employee Agreement is on file at the unit.

b) Complete the "Employee Name," "Check Out Date/Time" and employee's initials on the Purchasing Card Log.

c) Inform the Merchant that the goods are **exempt from sales tax** by statute (prior to merchant ringing up the items). If sales tax is charged to the purchasing card the School Principal or Site Administrator is responsible for contacting the merchant for credit. Neither the Accounting Department nor Commerce Bank will contact any merchant for the return of sales tax.

d) If making a purchase in person, valid District identification may be required. The District employee using the purchasing card will retain the invoice and "customer copy" of the charge receipt. Prior to signing this slip, the District employee is responsible for making sure that the invoice, cash register receipt, etc., fully describes the item(s) and **excludes sales tax**.

e) The purchasing card and supporting documentation should be returned to the Unit as soon as possible after a purchase is made. Log the purchase information on the Purchasing Card Log and place the original sales document, packing slip, invoice, cash register tape and credit card slip, etc., into the Purchasing Log envelope. This is critical to enable audit substantiation. If this routine is not adhered to, the purchasing card may be revoked. The last two columns on the Purchasing Card Log, RECEIPTS and STMT, should be completed as the information becomes available.

f) When making a purchase other than in person, direct the merchant to include the following information on the shipping label and packing list:

1. District employee's name and telephone number
2. Complete District delivery address
3. The words "Purchasing Card Purchase"
4. The merchant's order number

g) It is extremely important that all purchases and invoices be sent to the District employee ordering the merchandise. This will ensure that the documents necessary for record keeping are readily available to the School Principal or Site Administrator. Avoid placing an order toward the end of the school session. The employee making the purchase should process all merchandise and invoices to avoid duplicate payments and billings.

h) If necessary, advise the individual within your area who receives merchandise of the merchant's name and order number, an anticipated delivery date, number of boxes and selected carrier (UPS, FedEx, etc.).

4.5.4 Purchasing Card Limits

The Purchasing Card Program Administrator has placed restrictions on each purchasing card assigned to a Unit or Individual. Restrictions on the monthly dollar amount and per transaction amounts are designed to limit the loss incurred by the District should the purchasing card fall into unauthorized hands. If necessary, these limits can be changed over the telephone at the time of a purchase by contacting the Purchasing Card Program Administrator at 348-0309.

4.5.5 Travel Expenses

All travel related expenditures require a pre-approved Leave Request Form. Airline tickets purchased with the purchasing card cannot include any personal legs of travel. Hotel expenses should only include room and tax, if any. The employee must pay all incidentals at check out with cash, check or personal credit card. Incidentals include but are not limited to: room service, telephone calls or movies. Should any incidentals be charged to the purchasing card, reimbursement must be made to the District.

4.5.6 Receipt Requirements

Regardless of the method used for obtaining goods, the District employee must obtain an itemized receipt for all purchasing card transactions. The itemized receipt must include the date, description of the items purchased, the quantity, the item amount, shipping charges (if applicable) and the total amount charged.

If the order is phoned, faxed or mailed, the employee must advise the merchant verbally or on the written transmittal that an itemized receipt must be provided with the shipment or faxed to the employee. Internet orders should be printed after the order is completed and prior to exiting the website.

Receipts are to be attached to the purchasing card log and retained for 5 years.

4.5.7 Lost Receipt Requirements

Should a receipt be lost, the employee must attempt to obtain a duplicate copy from the

vendor. If the employee is unsuccessful in securing a duplicate copy he/she will draft an explanation including a description of the item(s) purchased, date of purchase, merchant's name and reason for the lack of supporting documentation. The employee, and the employee's supervisor, must sign the written explanation.

4.5.8 Returns, Damaged or Unacceptable Goods

If items purchased with the Purchasing Card are found to be unacceptable, received wrong, damaged, defective, or in duplicate, the administrator or cardholder is responsible for obtaining credit, replacement or correction of the item as soon as possible. The administrator or cardholder should contact the merchant to explain the problem and inquire about their return policies. Do not accept cash in lieu of a credit to the purchasing card. If the merchant has not replaced or corrected the item in a timely manner (one month), then the purchase of that item will be considered in dispute by the unit making the purchase and the procedures outlined in paragraph 4.5.10 below should be completed.

4.5.9 Purchasing Card Credit

If an item has been returned and a credit voucher received, the cardholder will verify that this is reflected on the monthly report. If purchased items or credits due listed on the purchasing log envelope are not listed on the monthly report, the appropriate transaction documentation will be retained until the next monthly report. If the purchase or credit does not appear on the next month's report, an inquiry should be made by the cardholder of the merchant to resolve this discrepancy.

4.5.10 Disputes

If a disputed charge cannot be resolved directly with a merchant, a completed Purchasing Card Dispute Form (Attachment 6) should be faxed to the Purchasing Card Program Administrator along with a copy of the Monthly Statement and a copy of the sales receipt or invoice. The signed original should be maintained with the Unit's log and documentation. The Purchasing Card Dispute Form should only be used after the Merchant and the cardholder or administrator has failed to resolve the dispute, or if a billing error has occurred. The form must be completed, signed and faxed to Accounting within 60 days of the transaction posting date. Forms received after the 60-day deadline will be returned to the School Principal or Site Administrator.

4.5.11 Billing Errors

Any erroneous transactions charged to a purchasing card should be treated as a dispute. The cardholder or administrator must first contact the vendor to obtain a credit. If the cardholder or administrator is unable to resolve the dispute, see dispute procedures in paragraph 4.5.10 above.

All erroneous transactions must be coded online and the subsequent credit posted to the same expense account.

4.5.12 Fraud Charges

Any transactions resulting from the loss or theft of the purchasing card should be treated as a dispute. The cardholder or administrator must immediately contact the Purchasing Card Program Administrator to close the card. The Purchasing Card Program

Administrator will file the disputes for any fraudulent charges.

All fraud charges must be coded online and the subsequent credit posted to the same expense account.

4.6 School Principal or Site Administrator's Record Keeping

4.6.1 Purchasing Card Log

The purchasing card log is for use by schools or departments for cards issued to an entity rather than an individual. It tracks cards that are issued to and returned from employees assigned to that school/department and the transactions made by them.

Whenever a purchasing card purchase is made, either over the counter or by telephone, mail, fax or Internet, the purchase will be recorded on the purchasing log. The original documentation will be retained at the unit location as proof of the purchase. Such documentation will be used to verify the purchases listed on the monthly report printed by the cardholder or administrator each month.

Purchasing logs and attached documentation are to be retained at the site and available for internal audits for a period of **five years** from the last day of the fiscal year during which the purchases were made.

4.7 Purchasing Card Security

The School Principal, Site Administrator or individual cardholder is responsible for safeguarding the purchasing card and the card number to the same degree that a reasonable person would safeguard their own personal credit information. Purchasing cards issued to a school or department should be kept in the Unit's safe or other secure location when not in use.

The School Principal or Site Administrator must not allow anyone to use their account number other than a District employee assigned to their Unit who has a completed and signed District Employee Agreement on file at the site. Purchasing cards should not be photocopied and distributed among employees. Do not send purchasing card numbers, expiration date, security number or cardholder name via e-mail; this is not a secure means of transmission. A violation of this trust will result in the School Principal or Site Administrator having their cards withdrawn and receiving disciplinary action.

4.8 Lost/ Stolen Purchasing Card

If the card is lost or stolen the School Principal or Support Unit will immediately notify the bank at 1-800-892-7104, option 1, 24 hours a day, and the Purchasing Card Program Administrator at 348-0309, 7:00 a.m. to 3:30 p.m., Monday – Friday.

A new card will be issued to the cardholder after the card is reported lost or stolen. A card that is subsequently found by the School Principal or Site Administrator after being reported lost or stolen will be cut in half and returned to the Purchasing Card Program Administrator.

4.9 School Principal or Site Administrator Transfer or Separation

Prior to separation from the District or transfer to a different Unit within the District, the individual cardholder, School Principal or Site Administrator will surrender all purchasing cards assigned to

that Unit and the current purchasing log to the Purchasing Card Program Administrator unless 4.9.1 applies to the situation.

4.9.1 The Purchasing Cards and current purchasing log will remain at the Unit location if the replacement School Principal or Site Administrator has signed a Purchasing Card Receipt Form prior to the change in personnel and the new Purchasing Card Receipt Form is on file with the Purchasing Card Program Administrator.

All purchasing card "administrator" and "cardholder" changes must be reported to the Accounting department.

4.10 **Cardholder Responsibilities**

4.10.1 Each month, after all coding has been completed the cardholder will print the monthly report.

4.10.2 Review the report for accuracy and verify each transaction with the purchasing card log and receipts.

4.10.3 Contact the vendor to resolve any billing discrepancies.

4.10.4 Allocate the appropriate budget information to each transaction online at https://payment2.works.com by the established deadline. The Accounting Department recommends that cardholders verify and budget code transactions on a weekly basis.

4.10.5 After each transaction has been verified, reviewed and budget coded, the cardholder should sign the monthly report. Forward the monthly report, the purchasing card log and the receipts to the administrator for approval.

4.11 **Administrator Responsibilities**

4.11.1 Review all monthly transactions to ensure that they are for District instructional or work related use.

4.11.2 Review the budget coding and approve all transactions online by the established deadline.

4.11.3 Verify each transaction on the monthly report against the receipts and purchasing card logs, and sign the monthly report after it has been reviewed. By signing the monthly report the administrator is certifying that all items purchased with the card on that report are authorized expenditures.

4.11.4 The administrator shall report any suspected or actual unauthorized use of the purchasing card to the business office and to the human resources division no later than 10 calendar days after learning of the suspected or unauthorized use.

4.12 **Expense Account Determination**

The Purchasing Card is encoded with the cardholder's default account code as established when the card was issued. The cardholder may change the account code to another authorized account as established on the Purchasing Card Enrollment Form.

Each month, a file containing all transactions posted to Commerce Bank during the preceding

month will be electronically downloaded by the Accounting Department the day after the established deadline. These transactions contain the information from the Purchasing Card and all budget coding entered by the cardholders or their supervisor.

Once the transactions appear in the Unit's account, the Unit must submit a transfer request form to Accounting to make any changes to the expenditure account.

4.13 Year End Expense Account Determination

Each fiscal year, the last business day of June is established as the deadline for expensing purchasing card transactions for the current fiscal year end. Any transaction after the last business day of the fiscal year June 30 will be posted to the next fiscal year.

For a transaction to be expensed within the current fiscal year the transaction posting date must fall between July 1 and June 30 of the current fiscal year and the transaction must appear on the last monthly report for the period ended June 30.

In order for the transaction to appear on the last monthly report, the merchant the must process the transaction by the last business day in June. Merchants do not always process transactions on the day the order is placed. The Accounting Department cannot control when a merchant processes a transaction.

It is recommended that nine-month schools complete all purchasing card transactions by May 30th. This will ensure that the vendor processes these transactions prior to summer break. Nine-month schools that initiate purchases through June 30th must code all transactions by the established deadline in the month of July. It is recommended that the cardholder review and allocate the budget coding online by the established July deadline to avoid creating expense adjustments upon return from break.

Attachment 1

Washoe County School District
Purchasing Card Enrollment Form

Name of Cardholder _____
Cardholder E-mail _____
Telephone No: _____ Fax No: _____

Cardholder Supervisor: _____
Supervisor E-mail: _____
Telephone No: _____ Fax No: _____
School/Department Name: _____

Authorized Account Codes – The first account code will be the default account code.

Fund	Program	Function	Object	RC	Department

Requested Limits: Cycle: _____ Transaction: _____

I, (Cardholder) _____ hereby request a Purchasing Card.
I have read the Purchasing Cardholder's User Manual and understand my responsibilities.

Cardholder Signature: _____ Date: _____

Supervisor Signature: _____ Date: _____

To be completed by Accounting:

MCC Profile:	Executive Cabinet	Admin	Grants	Nutrition	Plant Fac/ Grounds	Schools

User Employee ID _____
Administrator Employee ID _____
Parent Group _____ Card Group _____
Date Training Attended: _____
Card Ordered _____ Card Number _____
Added to Office Depot _____ Encumb PO# _____

Attachment 2

Washoe County School District
Employee Cardholder Agreement

Washoe County School District is pleased to present you with this purchasing card. It represents the District's confidence in you as a responsible employee of the District entrusted to safeguard and protect District assets.

As a cardholder, I agree to comply with the terms and conditions of this agreement and the stated provisions of the Purchasing Cardholder Procedures Manual provided to me. Failure to comply with these terms and conditions may result in either revocation of my use privileges or other disciplinary actions, including discipline in accordance with the Washoe County School District policies, regulations and procedures. I acknowledge receipt of the user manual and confirm that I have read and understand its provisions. I understand that I will be making financial commitments on behalf of the Washoe County School District, and will strive to obtain the best value for the District. I also understand that the District is liable to Commerce Bank for all charges made by me.

As the holder of this purchasing card, I agree to accept responsibility for the protection and proper use of this card as outlined in the user manual. I understand that the District **WILL** audit my use of this purchasing card. I understand that I **CAN NOT** use the purchasing card for the purchase of goods or services specified in the Purchasing Cardholder Procedures Manual and that the purchase of such goods or services shall be deemed an improper use of the purchasing card. I agree to submit monthly a copy of the monthly report, copies of receipts and brief descriptions of purchases made with this card.

I further understand that improper or fraudulent use of this purchasing card may result in disciplinary action and/or personal liability. Should I fail to use this purchasing card as described in the Purchasing Cardholder's Procedures Manual, I understand that the District may deduct from my salary, or from any other amounts payable to me, an amount equal to the total amount of the improper purchases. I also agree to allow the District to collect any amounts owed by me, even if the District no longer employs me. If the District initiates legal proceedings to recover amounts not authorized by the Purchasing Cardholder's Procedures Manual, I agree to pay legal fees, including attorneys fees and court costs, or any other collection costs incurred by the District in such proceedings.

I understand that the District may terminate my right to use the purchasing card at any time for any reason. I agree to return this card to the District immediately upon request, upon termination of employment (including retirement), or upon any organizational change that causes my assignment to change.

I hereby acknowledge receipt of purchasing card # _____ Exp Date: _____

_____ _____

Employee Signature Date

As of the date below, I will no longer be using the PURCHASING CARD issued to me and am returning it to the Purchasing Card Program Administrator for cancellation.

_____ _____

Employee Signature Date

Attachment 3

Washoe County School District
Department Cardholder Agreement

Washoe County School District is pleased to present your department with this department purchasing card. It represents the District's confidence in you and your department to safeguard and protect District assets.

As department chair/school principal, I agree that all users of this card will comply with the terms and conditions of this agreement and the stated provisions of the Purchasing Cardholder Procedures Manual provided to me. Failure to comply with these terms and conditions may result in either revocation of use privileges or other disciplinary actions, including discipline in accordance with the Washoe County School District policies, regulations and procedures. I acknowledge receipt of the user manual and confirm that I have read and understand its provisions. I understand that users of this purchasing card will be making financial commitments on behalf of the Washoe County School District, and will strive to obtain the best value for the District. I also understand that the District is liable to Commerce Bank for all charges made with this card.

As the primary holder of this purchasing card, I agree to accept responsibility for the protection and proper use of this card as outlined in the procedures manual. I understand that the District **WILL** audit my use of this purchasing card. I understand that I **CAN NOT** use the purchasing card for the purchase of goods or services specified in the Purchasing Cardholder Procedures Manual and that the purchase of such goods or services shall be deemed an improper use of the purchasing card. I agree to submit monthly a copy of the purchasing card log, copies of receipts and brief descriptions of purchases made with this card.

I further understand that improper or fraudulent use of this purchasing card may result in disciplinary action and/or personal liability to the person using the card. Purchases made using the department purchasing card which are deemed improper or fraudulent will be the responsibility of the department and chargeable to department funds.

I understand that the District may terminate this department's right to use the purchasing card at any time for any reason. I agree to return this card to the District immediately upon request or upon any organizational change that causes my assignment to change unless my replacement executes a Department Cardholder Agreement prior to my departure.

I hereby acknowledge receipt of purchasing card # _____ Exp Date: _____

_____	_____	_____
Employee Signature	Department	Date

As of the date below, I will no longer be using any PURCHASING CARD issued to the above unit.

_____	_____	_____
Employee Signature	Department	Date

Attachment 4

Washoe County School District
District Employee Agreement

I, (employee name) _____ , request the use of the Purchasing Card assigned to (name of school/support unit) _____
I agree to comply with the following terms and conditions regarding my use of the card.

- I understand that I am being entrusted with a valuable tool - a Purchasing Card - and will be making financial commitments on behalf of the Washoe County School District, and will strive to obtain the best value for the District.

- I agree to use this Purchasing Card for approved purchases only and agree not to charge personal purchases. I understand Internal Audit will audit the use of this Purchasing Card and take appropriate action on any discrepancies.

- I will follow the established procedures for the use of the Purchasing Card. Failure to do so may result in either revocation of my use privileges or other disciplinary actions, including discipline in accordance with the Washoe County School District policies, procedures and regulations.

- I have read a copy of the Purchasing Cardholder Procedures Manual and understand the requirements for the Purchasing Card's use.

- I agree to return the Purchasing Card immediately upon request, upon termination of employment (including retirement), or upon any organizational change that causes my assignment to change.

- If the Purchasing Card is lost or stolen, I agree to notify the Purchasing Card Program Administrator (348-0309) and the issuing financial institution immediately.

Employee Signature	Employee ID Number	Date

Principal/Manager Signature	Purchasing Log Location

As of the date below, I will no longer be using any PURCHASING CARD issued to the above unit.

Employee Signature	Date

Attachment 5

WASHOE COUNTY SCHOOL DISTRICT
PURCHASING CARD LOG

MONTH _____ SCHOOL/DEPARTMENT _____ UNIT# _____

CARD NUMBER _____

GL ACCOUNT CODE

	EMPLOYEE NAME	INITIAL	CHECK OUT DATE TIME	VENDOR	ITEMS PURCHASED	AMOUNT	FUND	PROGRAM	FUNCTION	OBJECT	RC	DEPT	CHECK IN DATE TIME	INITIAL	RECEIPTS	STMT
1	John Brown	JB	12/31/03	Office Depot	Textbooks	343.15	10	1	10	6610	XXX	000				01-04
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																

RETAIN ORIGINAL OOCUMENTATION FOR 5 YEARS

My Memo Statement

Date Range: 06/01/2006 to 06/13/2006

Washoe Co School District
425 East 9th Street
Reno, NV 89520

Purchases:	$3,508.33
Other Charges:	$0.00
Credits:	$0.00
Total:	$3,508.33
Payments:	$0.00

SCHOOL, BILLINGHURST Card Number: *6746 Group: BILLINGHURST

Purchases:: $3,508.33 Other Charges:: $0.00 Credits:: $0.00 Total:: $3,508.33 Payments:: $0.00

card holder	card number	group	reference #	posted date	transaction date	transaction description	document ID	document amount	amount	source amount
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	COURIER SERVICES-AIR AND G CO.	TXN00001041	$158.53	$158.53	$158.53
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	HARDWARE STORES CO.	TXN00001042	$15.37	$15.37	$15.37
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	CLEANING AND MAINTENANCE, J CO.	TXN00001043	$401.25	$401.25	$401.25
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	POSTAGE STAMPS CO.	TXN00001044	$314.93	$314.93	$314.93
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	GLASS,PAINT,AND WALLPAPER CO.	TXN00001045	$465.59	$465.59	$465.59
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	COURIER SERVICES-AIR AND G CO.	TXN00001046	$298.30	$298.30	$298.30
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	HARDWARE STORES CO.	TXN00001047	$400.82	$400.82	$400.82
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	CLEANING AND MAINTENANCE, J CO.	TXN00001048	$244.15	$244.15	$244.15
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	POSTAGE STAMPS CO.	TXN00001049	$458.94	$458.94	$458.94
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	GLASS,PAINT,AND WALLPAPER CO.	TXN00001050	$6.49	$6.49	$6.49
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	COURIER SERVICES-AIR AND G CO.	TXN00001051	$230.91	$230.91	$230.91
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	HARDWARE STORES CO.	TXN00001052	$324.68	$324.68	$324.68
SCHOOL, BILLINGHURST	6746	BILLINGHURST	SYNTH	06/12/06	06/12/06	CLEANING AND MAINTENANCE, J CO.	TXN00001053	$188.37	$188.37	$188.37

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employee	purchase date	posted date	document number	parent request name	po number	payable status	vendor	allocation description	GL column	allocated amount
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001041			Batch - Unlocked	COURIER SERVICES-AIR AND G CO.	COURIER SERVICES-AIR AND G CO. - Purchase	10-1-10-6610-303-000	158.53
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001042			Batch - Unlocked	HARDWARE STORES CO.	HARDWARE STORES CO. - Purchase	10-1-10-6610-303-000	15.37
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001043			Batch - Unlocked	CLEANING AND MAINTENANCE, J CO.	CLEANING AND MAINTENANCE, J CO. - Purchase	10-1-10-6610-303-000	401.25
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001044			Batch - Unlocked	POSTAGE STAMPS CO.	POSTAGE STAMPS CO. - Purchase	10-1-10-6610-303-000	314.93
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001045			Batch - Unlocked	GLASS,PAINT,AND WALLPAPER CO.	GLASS,PAINT,AND WALLPAPER CO. - Purchase	10-1-10-6610-303-000	465.59
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001046			Batch - Unlocked	COURIER SERVICES-AIR AND G CO.	COURIER SERVICES-AIR AND G CO. - Purchase	10-1-10-6610-303-000	298.30
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001047			Batch - Unlocked	HARDWARE STORES CO.	HARDWARE STORES CO. - Purchase	10-1-10-6610-303-000	400.82
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001048			Batch - Unlocked	CLEANING AND MAINTENANCE, J CO.	CLEANING AND MAINTENANCE, J CO. - Purchase	10-1-10-6610-303-000	244.15
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001049			Batch - Unlocked	POSTAGE STAMPS CO.	POSTAGE STAMPS CO. - Purchase	10-1-10-6610-303-000	458.94
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001050			Batch - Unlocked	GLASS,PAINT,AND WALLPAPER CO.	GLASS,PAINT,AND WALLPAPER CO. - Purchase	10-1-10-6610-303-000	6.49
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001051			Awaiting Sign-Off	COURIER SERVICES-AIR AND G CO.	COURIER SERVICES-AIR AND G CO. - Purchase	10-1-10-6610-303-000	230.91
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001052			Awaiting Sign-Off	HARDWARE STORES CO.	HARDWARE STORES CO. - Purchase	10-1-10-6610-303-000	324.68
SCHOOL, BILLINGHURST	06/12/06	06/12/06	TXN00001053			Awaiting Sign-Off	CLEANING AND MAINTENANCE, J CO.	CLEANING AND MAINTENANCE, J CO. - Purchase	10-1-10-6610-303-000	188.37

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Attachment 7

Purchasing Card Dispute Form

School/Support Unit Name: _____

Unit Number: _____ Phone Number: _____

Card Name: _____ Card Number: _____

Note: Contact the merchant before submitting this form. Include the name of the person with whom you discussed this matter and their response.

Name of Purchaser: _____

Date of Transaction: _____

Merchant's Name: _____

Reference Number: _____

Dollar Amount of Transaction: _____

Please check of the following:

_____ Credit not posted (enclose a copy of the credit voucher or return merchandise receipt)

_____ Duplicate posting

_____ Erroneous amount (provide supporting documentation indicating the correct amount)

_____ Erroneous charge (include phrases "neither made nor authorized" and "Purchasing Card in
_____ my possession at all times" in explanation)

_____ Other

Dispute Explanation: (include all contact with merchant and merchant's response)

_____

_____

_____

_____

_____

_____

_____ _____

School Principal/ Unit Manager Signature Date

Fax Dispute to: Purchasing Card Program Administrator, 348-0355

Attachment 8

Statement of Lost or Missing Receipt

The Washoe County School District purchasing card was used as follows:

Card Assigned to: _____

Purchaser: _____

Date:_____

Location: _____

Item Purchased: _____

Total Amount: _____

The receipt was lost or misplaced and I have been unable to obtain a duplicate.

_____

Card User Date

_____

Card Approver Date